

LAWS OF MARYLAND.

Taxes.

SEC. 116. Whenever the said Council shall levy a tax an alphabetical list of the persons chargeable therewith shall be made out and affixed thereto the respective sums to be collected from each person, and annexed to said list shall be a warrant to the Bailiff or Collector to collect the same, and said Bailiff or Collector shall, within ten days after receipt of such warrant and list, render to each person named therein an account of his tax, and may, unless the same be paid within thirty days after the delivery of such account, collect the same by distress and sale of the goods and chattels of the delinquent, and the said Bailiff or Collector shall account for the amount of such assessment with the Mayor and Council within three months from the receipt of such warrant and list and pay over the sums collected under the penalty of double the amount thereof to the Treasurer of said town

Fines.

SEC. 117. All fines, penalties and forfeitures imposed by this charter, or for the violation of any of the ordinances of said town, shall be recoverable in the name of the corporation as small debts, before such Justice of the Peace of the State of Maryland residing in said town as may be elected Police Magistrate for said town by said Council, and no other; and said moneys so collected shall be paid over into the hands of the Treasurer of the town; and should the Bailiff arrest any one for violating any ordinance of the corporation or provision of this charter, he shall carry the offender before the Mayor or Police Magistrate who shall hear the charge and determine the fine according to the ordinances of said corporation or the said provisions of this charter.

Liens.

SEC. 118. All taxes levied by said Mayor and Council for the general purposes of said town shall be a lien on the property of the party or parties against whom said tax may be charged, whether such person be a resident or non-resident of the town, whether adult or infant, *non compos*, *feme covert*, or otherwise, and if said